



Trustees' Financial Summary

FY2015-16

Submit ID: 1206-10261191

24 Lake County

1206 Charlo H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Sara Vaughan **Phone #:** (406) 644-2206

(Signature)

(Date)

Chair, Board of Trustees: Art Soukkala

(Signature)

(Date)

County Superintendant Carolyn Hall

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
611	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
612	Vo Ed All Career & Tech Ed Programs	STATE		State

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	87,821.42	16,343.14	121,650.66	
02	Taxes Receivable - Real and Personal (120-149)	1,575.10	1,578.90	847.40	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		138.96		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	89,396.52	18,061.00	122,498.06	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,575.10	1,578.90	847.40	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	87,821.42	16,482.10	121,650.66	
52	TOTAL FUND BALANCE/EQUITY	87,821.42	16,482.10	121,650.66	
53	TOTAL LIABILITIES AND FUND BALANCE	89,396.52	18,061.00	122,498.06	

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	(234.85)	42,678.43	36,006.44	4,619.81
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		176.53	3,297.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	(234.85)	42,854.96	39,303.44	4,619.81
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	(234.85)	42,854.96	39,303.44	4,619.81
52	TOTAL FUND BALANCE/EQUITY	(234.85)	42,854.96	39,303.44	4,619.81
53	TOTAL LIABILITIES AND FUND BALANCE	(234.85)	42,854.96	39,303.44	4,619.81

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,691.13			356.21
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,691.13			356.21
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	2,691.13			356.21
52	TOTAL FUND BALANCE/EQUITY	2,691.13			356.21
53	TOTAL LIABILITIES AND FUND BALANCE	2,691.13			356.21

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			420,168.27	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			420,168.27	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			420,168.27	
52	TOTAL FUND BALANCE/EQUITY			420,168.27	
53	TOTAL LIABILITIES AND FUND BALANCE			420,168.27	

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	23,453.51			468,539.90
02	Taxes Receivable - Real and Personal (120-149)				2,427.60
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	23,453.51			470,967.50
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				2,427.60
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	23,453.51			468,539.90
52	TOTAL FUND BALANCE/EQUITY	23,453.51			468,539.90
53	TOTAL LIABILITIES AND FUND BALANCE	23,453.51			470,967.50

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,797.33			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	1,797.33			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	1,797.33			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	1,797.33			
53	TOTAL LIABILITIES AND FUND BALANCE	1,797.33			

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Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	194,829.98		40,103.31	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	194,829.98		40,103.31	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	194,829.98		40,103.31	
52	TOTAL FUND BALANCE/EQUITY	194,829.98		40,103.31	
53	TOTAL LIABILITIES AND FUND BALANCE	194,829.98		40,103.31	

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		53,025.62		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS		53,025.62		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)		53,025.62		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES		53,025.62		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		53,025.62		



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		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	43,628.75	44,829.77
1112	District Levy - Personal Property	170.87	3,204.16
1113	District Levy - Heavy Motor Vehicles	26.24	33.26
1114	District Levy - Pers Prop/Mobile Homes	855.91	1,092.07
1190	Penalties and Interest on Taxes	282.39	178.53
1510	Interest Earnings	1,475.21	1,292.46
3110	Direct State Aid	424,642.62	429,938.46
3111	Quality Educator	25,175.59	26,799.82
3112	At Risk Student	4,495.27	4,269.51
3113	Indian Education For All	2,019.60	2,025.36
3114	American Indian Achievement Gap	4,400.00	5,330.00
3115	State Spec Ed Allowable Cost Pymt to Districts	32,514.67	26,658.00
3116	Data For Achievement	1,485.00	1,940.00
3118	Natural Resource Development	3,026.07	4,826.75
3120	State Guaranteed Tax Base Aid	247,731.54	273,873.03
3444	State School Block Grant	24,719.12	24,719.12
3446	SB96 Block Grant Reimbursement	501.95	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		817,150.80	851,010.30

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	282,728.11	244,708.41
			2XX Personal Services - Employee Benefits	34,370.22	25,856.30
			3XX Purchased Professional and Technical Services	1,769.50	3,013.92
			5XX Other Purchased Services	200.88	35.35
			6XX Supplies and Materials	6,936.77	7,776.06
			810 Dues and Fees	496.87	145.00
		21XX	Support Services - Students		
			1XX Personal Services - Salaries	29,782.05	42,878.00
			2XX Personal Services - Employee Benefits	2,858.31	2,341.60
		222X	Educational Media Services		
			1XX Personal Services - Salaries	28,448.16	29,870.48
			2XX Personal Services - Employee Benefits	2,299.92	2,166.37
			6XX Supplies and Materials	402.93	0.00
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries	31,813.41	28,628.87

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

Fund Code 01

PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	2,846.20	6,334.56
			5XX Other Purchased Services	312.12	0.00
			6XX Supplies and Materials	125.00	0.00
			810 Dues and Fees	0.00	50.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	50,667.83	43,966.00
			2XX Personal Services - Employee Benefits	8,718.58	9,028.03
			5XX Other Purchased Services	0.00	319.67
			6XX Supplies and Materials	0.00	595.60
			810 Dues and Fees	0.00	195.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	30,585.14	35,584.56
			2XX Personal Services - Employee Benefits	1,356.64	2,170.07
			3XX Purchased Professional and Technical Services	10,922.25	5,009.42
			5XX Other Purchased Services	2,038.74	2,634.82
			6XX Supplies and Materials	1,103.33	2,317.00
			810 Dues and Fees	120.00	270.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	24,692.85	36,790.21
			2XX Personal Services - Employee Benefits	3,585.02	6,267.13
			3XX Purchased Professional and Technical Services	4,451.76	6,005.21
			4XX Purchased Property Services	42,609.40	45,060.66
			6XX Supplies and Materials	10,455.33	9,621.43
			810 Dues and Fees	644.60	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	76,088.15	79,186.86
			2XX Personal Services - Employee Benefits	9,297.04	9,132.24
			5XX Other Purchased Services	503.70	100.00
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	57,792.11	60,863.14
			2XX Personal Services - Employee Benefits	5,992.13	5,599.44
			6XX Supplies and Materials	5,309.44	8,957.86
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	5,534.85	5,936.75
			3XX Purchased Professional and Technical Services	0.00	179.00
			5XX Other Purchased Services	4,361.29	3,498.14
			6XX Supplies and Materials	1,098.89	675.61
			810 Dues and Fees	2,260.00	1,186.50



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			1XX Personal Services - Salaries	46,617.48	52,673.57	
			2XX Personal Services - Employee Benefits	1,977.06	1,523.20	
			3XX Purchased Professional and Technical Services	2,880.00	3,100.70	
			5XX Other Purchased Services	1,544.96	395.29	
			6XX Supplies and Materials	6,436.21	7,645.75	
			810 Dues and Fees	0.00	7,760.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				845,035.23	848,053.78	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					84,864.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					851,010.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					848,053.78	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					87,821.42	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	29,352.86	43,573.91
	1112 District Levy - Personal Property	197.45	3,163.70
	1113 District Levy - Heavy Motor Vehicles	16.41	33.35
	1114 District Levy - Pers Prop/Mobile Homes	994.22	884.65
	1190 Penalties and Interest on Taxes	312.61	163.88
	1510 Interest Earnings	436.29	306.71
	2220 County On-Schedule Trans Reimb	16,046.19	15,862.44
	3210 State On-Schedule Trans Reimb	16,046.19	15,862.44
	3444 State School Block Grant	7,999.29	7,999.29
	3445 State Combined Fund School Block Grant	6,530.60	6,530.60
	3446 SB96 Block Grant Reimbursement	576.99	0.00
	3447 SB96 Combined Block Grant Reimbursement	998.47	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		79,507.57	94,380.97

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	13,841.35	14,732.27
			2XX Personal Services - Employee Benefits	2,100.68	3,563.32
		25XX Support Services - Business			
			1XX Personal Services - Salaries	1,738.36	1,229.70
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	42,219.09	35,534.49
			2XX Personal Services - Employee Benefits	9,016.36	1,265.86
			3XX Purchased Professional and Technical Services	0.00	270.00
			4XX Purchased Property Services	5,482.39	6,109.45
			5XX Other Purchased Services	5,000.00	17,000.00
			6XX Supplies and Materials	17,256.32	6,794.03
			7XX Property and Equipment Acquisition	0.00	9,497.50
			810 Dues and Fees	100.00	0.00
	280 Special Education - Local and State				
		27XX Student Transportation Services			
			3XX Purchased Professional and Technical Services	0.00	1,173.00
			5XX Other Purchased Services	607.20	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				97,361.75	97,169.62



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					19,270.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					94,380.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					97,169.62	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					16,482.10	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	38,560.63	25,403.51
	1112 District Levy - Personal Property	131.53	1,794.97
	1113 District Levy - Heavy Motor Vehicles	23.28	17.89
	1114 District Levy - Pers Prop/Mobile Homes	600.47	781.21
	1190 Penalties and Interest on Taxes	183.40	121.67
	1510 Interest Earnings	1,053.98	1,066.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		40,553.29	29,185.47

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			7XX Property and Equipment Acquisition	47,056.91	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				47,056.91	0.00

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	92,465.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	29,185.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	121,650.66	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	0.00	4,347.53
	1112 District Levy - Personal Property	0.00	321.94
	1114 District Levy - Pers Prop/Mobile Homes	0.00	41.89
	1510 Interest Earnings	5.15	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>5.15</u>	<u>4,711.36</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			5XX Other Purchased Services	0.00	5,450.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	5,450.00	

Schedule Of Changes Worksheet			Fund Code 13
Beginning Fund Balance			503.79 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			4,711.36 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			5,450.00 (3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			-234.85 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	453.14	765.14
	2240 County Retirement Distribution	149,707.62	90,843.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		150,160.76	91,608.66

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	180	Summer School			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	0.00	1,306.79
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	43,556.77	40,993.36
		21XX	Support Services - Students		
			2XX Personal Services - Employee Benefits	4,588.19	7,182.89
		222X	Educational Media Services		
			2XX Personal Services - Employee Benefits	4,382.69	5,003.88
		23XX	Support Services - General Administration		
			2XX Personal Services - Employee Benefits	7,033.52	7,263.82
		24XX	Support Services - School Administration		
			2XX Personal Services - Employee Benefits	7,805.83	7,365.15
		25XX	Support Services - Business		
			2XX Personal Services - Employee Benefits	4,979.72	6,167.10
		26XX	Operation and Maintenance of Plant Services		
			2XX Personal Services - Employee Benefits	3,804.15	6,163.07
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	6,504.22	5,952.71
	280	Special Education - Local and State			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	11,722.05	13,265.32
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	8,903.39	10,195.74
	710	School Sponsored Extracurricular Activities			
		34XX	Extracurricular - Activities		
			2XX Personal Services - Employee Benefits	852.69	994.52
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			2XX Personal Services - Employee Benefits	7,181.84	8,823.83



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Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	111,315.06	120,678.18
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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance	71,924.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	91,608.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	120,678.18	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	42,854.96	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
611	Vo Ed Carl Perkins Basic Grant	
	3900 State Career & Technical Ed Entitlement	5,374.00
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	8,443.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		13,817.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
611	Vo Ed Carl Perkins Basic Grant				
	395	State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts			
		1XXX	Instruction		
			6XX	Supplies and Materials	7,200.00
			611 Subtotal		7,200.00
612	Vo Ed All Career & Tech Ed Programs				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			6XX	Supplies and Materials	8,442.53
			612 Subtotal		8,442.53
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					15,642.53

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance	41,128.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13,817.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	15,642.53	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	39,303.44	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
611 Vo Ed Carl Perkins Basic Grant	13,817.00	7,200.00	6,617.00
612 Vo Ed All Career & Tech Ed Programs	0.00	8,442.53	-8,442.53
Total	13,817.00	15,642.53	-1,825.53



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	45.04	48.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>45.04</u>	<u>48.63</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance					4,571.18 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					48.63 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,619.81 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 18
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	49.04	38.03	
	1982 Summer Session - Driver's Education Fees	4,600.00	1,800.00	
	3260 State Driver's Education Reimbursement	2,236.04	2,799.81	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		6,885.08	4,637.84	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18
PRC	Program	Function	Object	2015 Value	2016 Value
	180 Summer School				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	7,800.83
			2XX Personal Services - Employee Benefits	7,218.34	0.00
			3XX Purchased Professional and Technical Services	0.00	613.95
			6XX Supplies and Materials	150.60	818.03
			810 Dues and Fees	35.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				7,403.94	9,232.81

Schedule Of Changes Worksheet					Fund Code 18
Beginning Fund Balance					7,286.10 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,637.84 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					9,232.81 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,691.13 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	3.45	3.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>3.45</u>	<u>3.78</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance					352.43 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3.78 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					356.21 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 26
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	3,798.66	4,096.08
	4820 Federal Impact Aid - Title VIII	21,194.35	27,674.23
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		24,993.01	31,770.31

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	7,777.50	0.00
		26XX	Operation and Maintenance of Plant Services			
			440	Bldg & Grounds Repair and Main Services	0.00	1,861.33
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	1,861.91	0.00
			2XX	Personal Services - Employee Benefits	104.78	0.00
			3XX	Purchased Professional and Technical Services	2,517.20	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				12,261.39	1,861.33	

Schedule Of Changes Worksheet						Fund Code 26
Beginning Fund Balance						390,259.29 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						31,770.31 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,861.33 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						420,168.27 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 28
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	169.90	242.38
	1900 Other Revenue from Local Sources	4,882.60	0.00
	3281 State Technology Aid	983.33	955.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		6,035.83	1,197.70

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28	
PRC	Program	Function	Object	2015 Value	2016 Value	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	0.00

Schedule Of Changes Worksheet						Fund Code 28
Beginning Fund Balance						22,255.81 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,197.70 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						23,453.51 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	62,467.91	68,819.60
	1112 District Levy - Personal Property	194.95	4,954.14
	1113 District Levy - Heavy Motor Vehicles	38.56	51.27
	1114 District Levy - Pers Prop/Mobile Homes	757.79	1,525.21
	1190 Penalties and Interest on Taxes	216.52	234.08
	1510 Interest Earnings	3,096.99	4,384.21
	3120 State Guaranteed Tax Base Aid	20,301.86	12,888.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		87,074.58	92,856.66

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			830 Special Assessments	0.00	3,631.54
			850 Interest on Debt	7,200.00	0.00
			860 Agent Fees/Issuance Costs	550.00	550.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				7,750.00	4,181.54

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	379,864.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	92,856.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,181.54	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	468,539.90	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	17.56	18.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		17.56	18.93

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00

Schedule Of Changes Worksheet Fund Code 60

Beginning Fund Balance					1,778.40 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					18.93 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,797.33 (5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 81

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,056.41	2,106.40
	1920 Contributions/Donations from Private Sources	100,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		101,056.41	2,106.40

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 81

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		3XX Purchased Professional and Technical Services		200.00	0.00
		870 Student Scholarships		0.00	10,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				200.00	10,000.00

Schedule Of Changes Worksheet

Fund Code 81

Beginning Fund Balance	202,723.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,106.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,000.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	194,829.98	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	117,922.54	123,642.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>117,922.54</u>	<u>123,642.74</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	113,573.15	126,566.18
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>113,573.15</u>	<u>126,566.18</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	43,026.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	123,642.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	126,566.18	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	40,103.31	(5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	434,637.58	348,329.90
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	0.00	0.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	0.00	0.00
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	5,450.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	14,666.40
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	14,666.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,888.80
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	21,119.61
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	88,419.10
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	79,186.86	0.00	0.00	0.00	0.00
280	1XXX	2XX	9,132.24	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	100.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			88,419.10	0.00	0.00	0.00	0.00

88,419.10

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
Land Improvements	4,841.50	0.00	0.00	0.00	4,841.50
Buildings	1,063,299.50	0.00	0.00	0.00	1,063,299.50
Machinery and Equipment	317,452.00	0.00	0.00	0.00	317,452.00
Totals at Historical Cost	1,385,593.00	0.00	0.00	0.00	1,385,593.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	1,385,593.00	0.00	0.00	0.00	1,385,593.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	34,659.25	0.00	0.00	0.00	34,659.25	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	34,659.25	0.00	0.00	0.00	34,659.25	0.00	0.00
Bond(s)							
11/24/2009	600,000.00	0.00	0.00	0.00	600,000.00	0.00	600,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	600,000.00	0.00	0.00	0.00	600,000.00	0.00	600,000.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

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Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	0.00	285,585.00	0.00	285,585.00
Net Pension - TRS	0.00	2,670,631.50	0.00	2,670,631.50